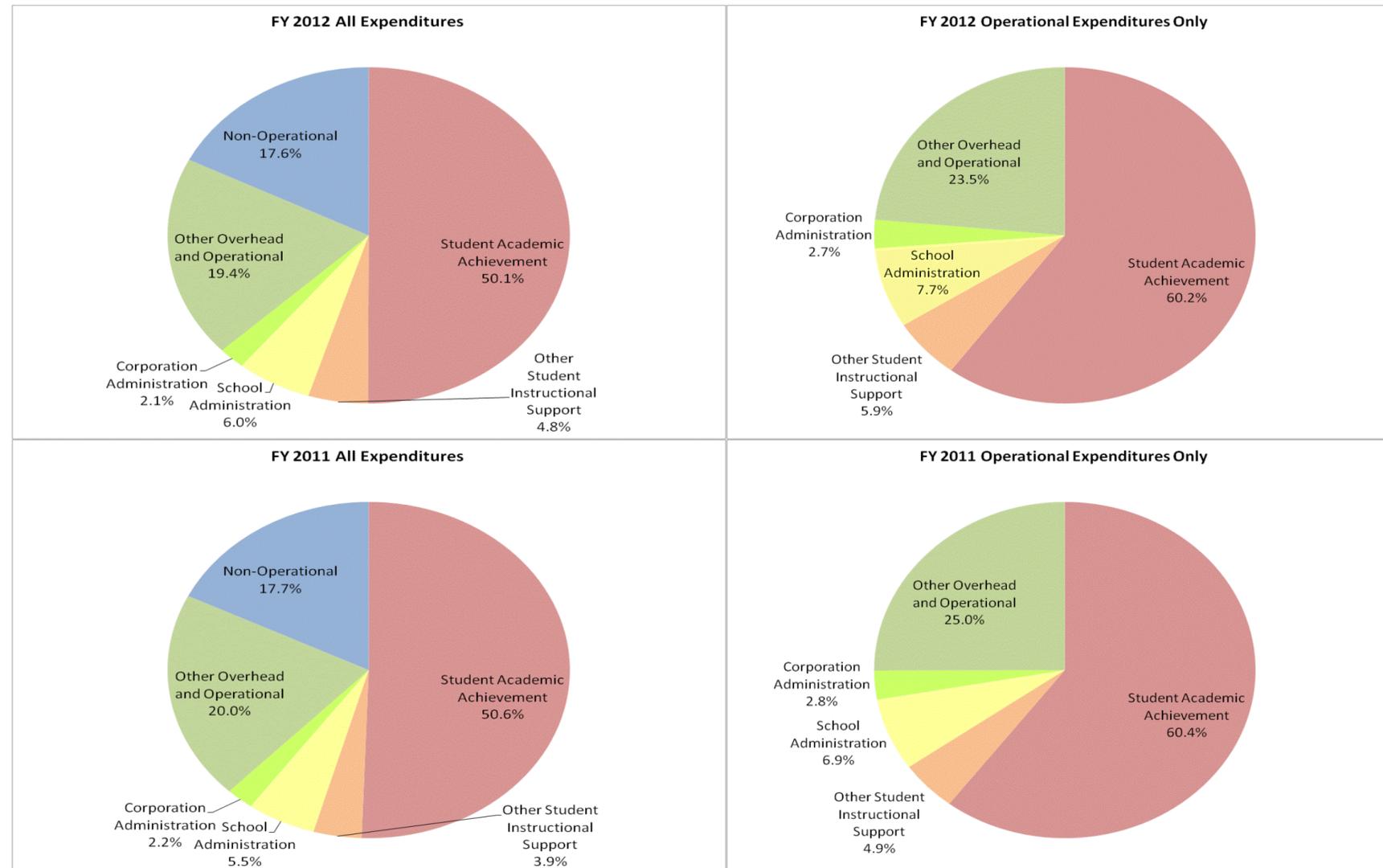


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Whitley Co Cons Schools (8665)

Whitley Co Cons Schools (8665)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$19,089,227	53.7%	\$18,230,380	49.7%	\$17,522,740	50.6%	\$17,703,236	50.1%
Student Instructional Support	\$2,831,801	8.0%	\$3,112,049	8.5%	\$3,267,086	9.4%	\$3,828,639	10.8%
Overhead and Operational	\$7,355,292	20.7%	\$8,244,949	22.5%	\$7,713,116	22.3%	\$7,610,046	21.5%
Nonoperational	\$6,281,536	17.7%	\$7,088,645	19.3%	\$6,148,615	17.7%	\$6,219,516	17.6%
Grand Total	\$35,557,856		\$36,676,023		\$34,651,558		\$35,361,437	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2011	FY 2012
	61.6%	58.2%	60.0%	60.9%



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Whitley Co Cons Schools (8665)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$537,478	\$692,183	\$674,356		25%	-3%
	11100 Regular Programs; Elementary	\$4,044,114	\$5,431,691	\$5,021,970	\$5,106,158	26%	-6%	2%
	11200 Regular Programs; Middle/Junior High	\$2,387,249	\$3,331,779	\$3,307,244	\$2,946,318	23%	-12%	-11%
	11300 Regular Programs; High School	\$2,479,518	\$3,428,831	\$3,347,889	\$3,352,444	35%	-2%	0%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$80,487	\$80,597	\$110,885		38%	38%
	11420 Vocational Education; Agriculture B	\$81,558	\$113,157	\$116,678	\$122,295	50%	8%	5%
	11450 Vocational Education; Consumer and Homemaking	\$161,452	\$255,117	\$178,021	\$176,714	9%	-31%	-1%
	11470 Vocational Education; Business Education	\$1,079	\$2,489	\$804	\$596	-45%	-76%	-26%
	11510 Vocational Education; Cooperative Education	\$127,312	\$241,453	\$251,531	\$166,172	31%	-31%	-34%
	11630 Regular Programs; Alternative Education Programs; High School	\$13,499	\$0	\$242	\$1,503	-89%		> 500%
	12110 Gifted And Talented; Gifted and Talented	\$9,159	\$41,583	\$42,793	\$41,110	349%	-1%	-4%
	12340 Physical Impairment; Hearing Impairment	\$0	\$0	\$29,073	\$51,082			76%
	12350 Physical Impairment; Homebound	\$1,762	\$11,565	\$7,620	\$26,438	> 500%	129%	247%
	12520 Culturally Different; Compensatory	\$0	\$2,491	\$1,791	\$1,052		-58%	-41%
	12610 Learning Disability	\$0	\$0	\$61,374	\$11,653			-81%
	12810 Special Education Preschool	\$73,886	\$122,317	\$115,592	\$161,665	119%	32%	40%
	12900 Other Special Programs	\$1,302,119	\$1,867,997	\$1,940,014	\$1,826,746	40%	-2%	-6%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$9,664	\$0	\$0	\$0	-100%		
	14100 Summer School Programs; Elementary	\$19,409	\$15,682	\$0	\$1,040	-95%	-93%	
	14200 Summer School Programs; Middle/Junior High School	\$2,536	\$2,580	\$0	\$0	-100%	-100%	
	14300 Summer School Programs; High School	\$54,110	\$19,989	\$2,495	\$2,547	-95%	-87%	2%
	16200 Preventive Remediation	\$316,484	\$503,615	\$518,543	\$345,764	9%	-31%	-33%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Particip	\$332,397	\$89,779	\$90,034	\$94,062	-72%	5%	4%
	22110 Improvement of Instruction; Service Area Direction	\$12,125	\$31,980	\$37,947	\$31,980	164%	0%	-16%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$11,509	\$5,392	\$50,791	\$48,569	322%	> 500%	-4%
	22130 Improvement of Instruction; Instructional Staff Training	\$60,771	\$23,308	\$80,611	\$194,232	220%	> 500%	141%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$7,184	\$7,990	\$2,557	\$5,522	-23%	-31%	116%
	22220 Library/Media Services; School Library	\$291,708	\$381,119	\$97,873	\$103,843	-64%	-73%	6%
	22230 Library/Media Services; Audiovisual	\$16,793	\$15,148	\$6,928	\$9,732	-42%	-36%	40%
	22290 Library/Media Services; Other Educational Media Services	\$147,689	\$254,839	\$218,276	\$195,381	32%	-23%	-10%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$91,555	\$461,198	\$291,288	\$404,223	342%	-12%	39%
	22360 Instruction, Related Technology; Network Support	\$788,925	\$779,254	\$772,446	\$1,022,734	30%	31%	32%
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$0	\$535			
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$32,293	\$32,727	\$40,433	\$21,439	-34%	-34%	-47%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$214,429	\$137,345	\$117,104	\$444,447	107%	224%	280%
	26497 2007 Account Code - Teachers Retirement Fund	\$766,627	\$0	\$0	\$0			
Student Academic Achievement Total		\$13,858,915	\$18,230,380	\$17,522,740	\$17,703,236	28%	-3%	1%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$1,226	\$0	\$0	\$0	-100%		
	21120 Attendance and Social Work Services; Attendance Services	\$20,660	\$29,702	\$41,688	\$41,940	103%	41%	1%
	21130 Attendance and Social Work Services; Social Work Services	\$0	\$2,899	\$2,119	\$1,631		-44%	-23%
	21220 Guidance Services; Counseling Services	\$439,780	\$672,302	\$670,230	\$626,914	43%	-7%	-6%
	21230 Guidance Services; Appraisal Services	\$29,285	\$33,713	\$28,813	\$25,688	-12%	-24%	-11%
	21320 Health Services; Medical Services	\$110	\$30	\$60	\$0	-100%	-100%	-100%
	21340 Health Services; Nurse Services	\$115,407	\$210,620	\$210,986	\$207,711	80%	-1%	-2%
	21390 Health Services; Other Health Services	\$3,333	\$4,384	\$2,053	\$2,280	-32%	-48%	11%
	21410 Psychological Services; Service Area Direction	\$60,421	\$89,941	\$93,319	\$94,268	56%	5%	1%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$106,223	\$155,335	\$161,155	\$183,841	73%	18%	14%
	21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Se	\$0	\$0	\$7,003	\$1,339			-81%
	21810 Special Education Administration; Service Area Direction	\$0	\$0	\$126,567	\$328,283			159%
	21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$0	\$182,701			
	24100 Office of The Principal	\$1,456,333	\$1,837,848	\$1,856,125	\$2,054,237	41%	12%	11%
	24900 Other Support Services, School Administration	\$24,395	\$75,275	\$66,969	\$77,806	219%	3%	16%
Student Instructional Support Total		\$2,257,173	\$3,112,049	\$3,267,086	\$3,828,639	70%	23%	17%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Whitley Co Cons Schools (8665)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$39,007	\$52,232	\$60,539	\$61,968	59%	19%	2%
	23150 Board of Education; Legal Services	\$33,198	\$20,020	\$17,488	\$18,279	-45%	-9%	5%
	23160 Board of Education; Promotion Expenses	\$2,679	\$6,655	\$2,409	\$3,813	42%	-43%	58%
	23210 Executive Administration; Office of The Superintendent	\$283,038	\$380,821	\$209,230	\$205,454	-27%	-46%	-2%
	23290 Executive Administration; Other Executive Administration Services	\$8,000	\$8,132	\$8,378	\$7,867	-2%	-3%	-6%
	25110 Fiscal Services; Office of The Business Manager	\$65,541	\$105,311	\$112,454	\$116,304	77%	10%	3%
	25120 Fiscal Services; Service Area Direction	\$43,198	\$61,036	\$59,705	\$61,467	42%	1%	3%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$32,460	\$46,402	\$48,697	\$49,867	54%	7%	2%
	25150 Fiscal Services; Payroll Services	\$34,541	\$42,636	\$45,461	\$45,765	32%	7%	1%
	25160 Fiscal Services; Financial Accounting	\$8,695	\$8,430	\$9,110	\$9,495	9%	13%	4%
	25191 Other Fiscal Services; Refund of Revenue	\$3,227	\$4,072	\$13,640	\$4,805	49%	18%	-65%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$8,117	\$3,813	\$7,441		-8%	95%
	25300 Printing, Publishing, and Duplicating Services	\$60,619	\$65,416	\$54,147	\$50,995	-16%	-22%	-6%
	25600 Public Information Services	\$0	\$0	\$15,444	\$2,910			-81%
	25710 Personnel Services; Supervision of Personnel Services	\$72,206	\$592	\$0	\$0	-100%	-100%	
	25730 Personnel Services; Personnel Services	\$0	\$43,527	\$45,797	\$46,234		6%	1%
	25750 Personnel Services; Health Services	\$5,402	\$8,543	\$7,913	\$4,456	-18%	-48%	-44%
	25790 Personnel Services; Other Professional Services	\$0	\$1,930	\$1,675	\$1,975		2%	18%
	25890 Other Technology Services	\$0	\$50,771	\$53,157	\$55,143		9%	4%
	25920 Ditch Assessments	\$784	\$190	\$28	\$28	-96%	-85%	0%
	25940 Settlements	\$0	\$5,000	\$0	\$0		-100%	
	25950 Other Assessments	\$8,280	\$937	\$41	\$41	-100%	-96%	0%
	25990 Other Support Services, Central	\$23,115	\$25,394	\$100	\$1,113	-95%	-96%	> 500%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,184,058	\$2,848,000	\$2,609,508	\$2,506,836	15%	-12%	-4%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$96,911	\$112,622	\$106,529	\$105,811	9%	-6%	-1%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$413,714	\$413,328	\$884,084	\$343,952	-17%	-17%	-61%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,825	\$0	\$0	\$0			
	26499 2007 Account Code - Other	\$158,829	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$5,725	\$3,182	\$5,215	\$5,335	-7%	68%	2%
	26600 Operation and Maintenance of Plant Services; Security Services	\$11,515	\$0	\$0	\$0	-100%		
	26700 Operation and Maintenance of Plant Services; Insurance	\$239,724	\$170,296	\$186,044	\$203,974	-15%	20%	10%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pl	\$25,689	\$26,124	\$58,639	\$85,025	231%	225%	45%
	27010 Student Transportation; Service Area Direction	\$103,942	\$151,476	\$153,518	\$162,952	57%	8%	6%
	27100 Student Transportation; Vehicle Operation	\$603,389	\$880,422	\$907,734	\$934,993	55%	6%	3%
	27200 Student Transportation; Monitoring Services	\$35,412	\$63,880	\$63,122	\$57,826	63%	-9%	-8%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$353,385	\$598,783	\$649,022	\$698,606	98%	17%	8%
	27400 Student Transportation; Purchase of School Buses	\$445,140	\$710,118	\$0	\$343,094	-23%	-52%	
	27500 Student Transportation; Insurance on Buses	\$92,071	\$44,903	\$44,603	\$46,276	-50%	3%	4%
	27700 Student Transportation; Contracted Transportation Services	\$1,167	\$909	\$2,562	\$2,035	74%	124%	-21%
	27900 Student Transportation; Other Student Transportation Services	\$32,769	\$31,822	\$28,712	\$30,509	-7%	-4%	6%
	27910 Student Transportation; Bus Driver Training	\$3,765	\$5,084	\$4,259	\$3,464	-8%	-32%	-19%
	31100 Food Services Operations; Service Area Direction	\$39,836	\$67,012	\$58,174	\$58,951	48%	-12%	1%
	31200 Food Services Operations; Food Preparation and Dispensing	\$438,660	\$603,662	\$639,855	\$666,890	52%	10%	4%
	31300 Food Services Operations; Food Delivery	\$0	\$261	\$340	\$617		136%	82%
	31400 Food Services Operations; Food Purchases	\$494,056	\$566,579	\$541,682	\$597,179	21%	5%	10%
	31900 Other Food Services	\$334	\$322	\$290	\$302	-10%	-6%	4%
Overhead and Operational Total		\$6,505,906	\$8,244,949	\$7,713,116	\$7,610,046	17%	-8%	-1%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$10,050	\$0	\$0	\$0	-100%		
	33200 Community Recreation	\$48,531	\$70,636	\$63,109	\$75,502	56%	7%	20%
	33300 Civic Services	\$316	\$6,469	\$4,931	\$895	183%	-86%	-82%
	33400 Athletic Coaches	\$252,362	\$312,814	\$280,680	\$280,447	11%	-10%	0%
	33990 Other Community Services; Other	\$0	\$0	\$524	\$2,342			347%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$155,000	\$0	\$0		-100%	
	43000 Facilities Acquisition and Construction; Professional Services	\$94,943	\$16,974	\$59,114	\$30,635	-68%	80%	-48%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$24,200	\$0	\$0	\$0	-100%		
	45100 Building Acquisition, Construction and Improvements	\$753,935	\$702,142	\$476,051	\$341,082	-55%	-51%	-28%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Whitley Co Cons Schools (8665)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$308,326	\$308,326	\$308,326		0%	0%
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$0	\$81,214	\$86,282	\$87,751		8%	2%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$8,072	\$7,234	\$5,288		-34%	-27%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$8,724	\$11,639	\$14,492	\$14,725	69%	27%	2%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$51,706	\$95,635	\$111,333	\$74,085	43%	-23%	-33%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$171,922	\$200,190	\$120,223	\$211,337	23%	6%	76%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$107,605	\$144,007	\$193,192	\$146,497	36%	2%	-24%
	51100 Debt Services; Principal on Debt; Bonds	\$34,867	\$189,867	\$340,000	\$360,000	> 500%	90%	6%
	51500 Debt Services; Principal on Debt; Bond Anticipation Notes	\$384,479	\$155,000	\$0	\$0	-100%	-100%	
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$148,294	\$272,650	\$257,199		73%	-6%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$97,247	\$77,730	\$0	\$0	-100%	-100%	
	52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$0	\$151,190	\$0	\$0		-100%	
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$4,048,868	\$2,835,000	\$2,329,000	\$2,623,000	-35%	-7%	13%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$1,418,447	\$1,481,475	\$1,400,406		-1%	-5%
	60700 Nonprogramed Charges; Scholarships	\$207	\$0	\$0	\$0	-100%		
Nonoperational Total		\$6,089,962	\$7,088,645	\$6,148,615	\$6,219,516	2%	-12%	1%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$401,427	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$1,252,569	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$140,507	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$4,973,147	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$3,411	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$74,840	\$0	\$0	\$0			
Prorated By Fund Total		\$6,845,900	\$0	\$0	\$0			